

**Agenda**  
**Rio Linda / Elverta Community Water District**  
**Executive Committee**

July 7, 2022 @ 6:00 P.M.

New Beginnings Fellowship Church  
7008 10<sup>th</sup> Street  
Rio Linda, CA 95673

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC WITH SOME REASONABLE LIMITATIONS PURSUANT TO CURRENT STATE AND COUNTY GUIDELINES.

Public documents relating to any open session items listed on this agenda that are distributed to the Committee members less than 72 hours before the meeting are available for public inspection on the counter of the District Office at the address listed above.

The public may address the Committee concerning any item of interest. Persons who wish to comment on either agenda or non-agenda items should address the Executive Committee Chair. The Committee Chair will call for comments at the appropriate time. Comments will be subject to reasonable time limits (3 minutes).

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability related modification or accommodation to participate in this meeting, then please contact the District office at (916) 991-1000. Requests must be made as early as possible and at least one full business day before the start of the meeting.

**Call to Order**

**Public Comment**

This is an opportunity for the public to comment on non-agenda items within the subject matter jurisdiction of the Committee. Comments are limited to 3 minutes.

**Items for Discussion:**

1. Engineers Update
2. Discuss the proposed revisions to District Policy 2.20.140.
3. Discuss the process of engaging a new independent auditor via the RFP process.
4. Status report on the direct assessment for delinquent accounts.
5. Discuss public hearing to consider adoption of the 2020 Urban Water Management Plan and updated Water Shortfall Contingency Plan.
6. Discuss Expenditures for May 2022.
7. Discuss Financial Reports for May 2022.

**Directors' and General Manager Comments:**

**Items Requested for Next Month's Committee Agenda**

**Adjournment**

Next Executive Committee meeting: August 1, 2022 Visitors/Depot 6730 Front St., Rio Linda, CA 95673

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-1000. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.*



## Executive Committee Agenda Item: 1

**Date:** July 7, 2022

**Subject:** General Status Update from the District Engineer

**Contact:** Mike Vasquez, PE, PLS, Contract District Engineer

### **Recommended Committee Action:**

Receive a status report on specific focus items currently being addressed by the District Engineer.

### **Current Background and Justification:**

Subjects anticipated for discussion include:

1. Annual Pipe Replacement Project – Dry Creek Road
2. Well 16 Pump Station
3. 2020 UWMP
4. Active Developments
  - a. Fox Hollow Residential Development (28 lots, 6th Street between Q Street and S Street)
  - b. 6221 16<sup>th</sup> Street Phase 2 Worship Development (Northwest corner G Street and 16<sup>th</sup> Street)
  - c. Electric Avenue Residential Development (7 Lots, between Cypress Street and Elverta Road)
  - d. Club Bell Acqua Residential Development (33 Lots, south of E Street, west of Dry Creek Road, between ski lakes)

### **Conclusion:**

I recommend the Executive Committee receive the status report from the District Engineer. Then, if necessary and appropriate, forward an item(s) onto the July 18, 2022 Board of Directors Meeting agenda with recommendations as necessary.



## **Executive Committee Agenda Item: 2**

**Date:** July 7, 2022

**Subject:** **Revisions to Board Member Compensation Policies**

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review all documents associated with this item and engage staff in discussion regarding the most appropriate next steps.

### **Current Background and Justification:**

The Executive Committee review the proposed revisions to District Policy 2.20.140 and forwarded the proposed revisions onto the 6-29-2022 Board agenda. However, in response to comments and discussion at the 6-29-2022 Board meeting, the Board referred the item back to Committee.

As demonstrated by the discussion regarding the implementation of the proposed changes, wherein questions regarding compensation eligibility criteria and consequences for compensation already executed that was inconsistent with the existing policies and Legal Counsel's stated opinion that Director Harris can be compensated Sacramento Groundwater Authority (SGA) special meetings she has already attended, the Committee should discuss making that determination more transparent and definitive vial placing an action item on the 7-18-2022 Board Agenda, to have the Board Consider retroactively authorizing compensation for Director Harris' participation in SGA special meetings

### **Conclusion:**

I recommend the Executive Committee re-consider the proposed revisions to the policies governing Board Member compensation for meetings, then forward an item onto the July 18<sup>th</sup> Board agenda with the Committee's recommendation for Board approval. I further recommend an agenda item to enable Board consideration of retroactively authorizing Board Member compensation for SGA special meetings already attended (with or without stipulated time limits).

[Careers \(/about/join-our-team\)](/about/join-our-team)[Client Pay Portal \(/landingpage/clientpay\)](/landingpage/clientpay)[Subscribe \(/subscribe\)](/subscribe)[Our Locations \(/about/our-locations\)](/about/our-locations)[Contact Us \(/contact-us\)](/contact-us)[\(L\)](#)[Home \(/\)](#) > [Insights \(/news-events/insights\)](/news-events/insights) >[California Supreme Court Clarifies Who is Liable for Prosecution for Misuse of Public Funds \(/news-events/insights/2016/legal-alerts/06/california-supreme-court-clarifies-who-is-liable-f\)](/news-events/insights/2016/legal-alerts/06/california-supreme-court-clarifies-who-is-liable-f)

LEGAL ALERTS | JUN 21, 2016

# California Supreme Court Clarifies Who is Liable for Prosecution for Misuse of Public Funds

Determining If Someone is “Charged” with Fiscal Responsibility is Key



A public official need not be in charge of public funds to be convicted of misappropriating them, the California Supreme Court has decided. In an opinion issued late last week, the Court found that a public school district superintendent’s conviction should stand because he was responsible for “the receipt, safekeeping, transfer or disbursement of public moneys.” An appellate court had sided with

the official, who argued he lacked the authority to make any decisions about expenditures without approval from the school board.

As the superintendent of the Beverly Hills Unified School District, Jeffrey Hubbard oversaw the “business side” of the school district. Without required board approval, Hubbard ordered the Human Resources Department and the head of payroll to increase the then-director of planning and facilities’ monthly car allowance and provide her a \$20,000 stipend.

At issue in the case is California Penal Code section 424, which centers on misuse of public funds and resources and the manipulation of public accounts. The law covers everything from theft or embezzlement of public funds, to filing false claims for pay or vacation time, to misuse of public resources whether employees or equipment. The statute does not require “specific intent,” (which theft does), only knowledge or criminal negligence of the relevant legal authority and duty to act in a particular fashion. The law can also apply to people other than public officials, and extends to any person charged with the receipt of public moneys. Thus, a private person or company that receives public funds earmarked for a particular public purpose can be criminally liable under the statute for the misuse or misappropriation of those funds. The offense is a felony punishable by up to four years in state prison and permanent disqualification from holding office.

Hubbard was charged with violating section 424 and a jury convicted him for directing the payments without board approval. However, the appellate court overturned his convictions, accepting Hubbard’s argument that he lacked the formal authority to approve such payments – as only the board had such authority – so he was not charged with the disbursement of such funds. The appellate court also rejected the Attorney General’s alternative argument that, because Hubbard was an “officer,” he was liable under the statute, regardless whether he was “charged” with control over public moneys.

In a decision issued June 16, the state Supreme Court reversed the appellate court and reinstated Hubbard’s convictions. The Court did agree with Hubbard’s argument that, because the law was designed to protect the public funds, its application was limited to those in a position to place public funds at risk – those with “some measure of responsibility over public funds,” whether a “person” or an “officer.” However, the Court did ultimately agree with an alternative argument advanced by the Attorney General, namely that, even if the statute required the officer be “charged” with the disbursement of public funds, Hubbard was so “charged.” And it is in this conclusion that the Court truly spelled out the reach of the law.

The Court held that the term “charged” in the law applies broadly to every person with “some control over public funds.” Such control need not be the officer’s or person’s “primary responsibility.” Additionally, the officer or person need not have physical control over the funds and, most importantly, the legal authority to spend public moneys need not be vested with the person. “Charged” comes down to a case-by-case determination of “actual

function,” not necessarily “formal title,” although both can factor into the analysis. Under this standard, the Court found that Hubbard, as superintendent, as a matter of title and its attendant responsibilities, and as a matter of “actual managerial authority,” was “charged” with the disbursement of public funds.

If you have any questions about this opinion or how it may impact your agency, please contact the attorney author of this Legal Alert listed to the right in the firm’s [\(/services/practices/municipal-law\)](/services/practices/municipal-law)Municipal Law [\(/services/practices/municipal-law\)](/services/practices/municipal-law) [\(/services/practices/municipal-law\)](/services/practices/municipal-law)practice group, or your [BB&K attorney \(/our-team\)](/our-team).

Please feel free to share this Legal Alert or subscribe by [clicking here \(/register\)](/register). Follow us on Twitter [@BBKlaw. \(http://www.twitter.com/bbklaw\)](http://www.twitter.com/bbklaw)

*Disclaimer: BB&K Legal Alerts are not intended as legal advice. Additional facts or future*

[CONTINUE READING](#)

## People

## Related Services

[Education Law \(/services/practices/education-law \)](/services/practices/education-law)

[Municipal Law \(/services/practices/municipal-law \)](/services/practices/municipal-law)

[Special Districts \(/services/practices/special-districts \)](/services/practices/special-districts)

# ATTORNEYS AT LAW

(0)

---

*Best Best & Krieger serves as a trusted partner and strategist to public and private sector clients across the nation. With offices spanning from coast to coast, the firm's 250 attorneys provide innovative legal solutions and cost-effective representation, working to protect and advance clients' interests at every turn. The firm provides full-service counsel and representation on municipal, environmental, employment, business, public finance, telecommunications, government relations matters and more. BB&K is recognized for decades of groundbreaking successes, loyal service, and a culture of inclusion and respect.*

## **About BB&K**

[History \(/about/history\)](/about/history)

[Join Our Team \(/about/join-our-team\)](/about/join-our-team)

[Leadership \(/about/leadership\)](/about/leadership)

[Locations \(/about/our-locations\)](/about/our-locations)

[Affiliations \(/affiliations\)](/affiliations)

[For Clients \(/for-clients\)](/for-clients)

[For Employees \(/for-employees\)](/for-employees)

[Sitemap \(/sitemap\)](/sitemap)

## **News & Events**

[BB&K Insights \(/news-events/insights\)](/news-events/insights)

[Upcoming Events \(/news-events/events\)](/news-events/events)

[For the News Media \(/news-events/news-room/for-the-news-media\)](/news-events/news-room/for-the-news-media)

## **What We Do**

[Services \(/services\)](/services)

## **Rio Linda/Elverta Community Water District**

### **Resolution 2003-05**

#### **Director Compensation and Travel Policy**

*Whereas*, individual Directors in exercising their official duties and acting in behalf of the Board of Directors may be required to attend meetings, conferences and seminars; and

*Whereas*, the Board of Directors wish to clarify the terms and conditions under which a Director may be reimbursed for attendance at meetings and for incidental travel expenses.

*Now, Therefore be it Resolved* by the Rio Linda/Elverta Community Water District Board of Directors that the following sections of Chapter 2.20 of the Administration and Personnel Policy are amended in their entirety to read as follows:

#### **2.20.100 Director Compensation and Travel Policy**

**2.20.110 Compensation for Board Meetings.** Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at regular and special meetings of the Board of Directors.

**2.20.120 Compensation for attendance at District-related Functions.** Each Director shall receive compensation in accordance with Section 2.01.050 of the Administration and Personnel Policy for each day's attendance at approved conferences, meetings and seminars subject to the policies and limitations contained in this Chapter 2.20. Such compensation shall not include travel days, unless the Director was in attendance at the approved function on the day of travel.

**2.20.130 Policy on Director Travel.** Individual Board members may attend any meeting, conference or seminar of their choosing, but shall only officially represent the District and receive compensation and/or travel reimbursement for approved travel. Approved travel shall consist of attendance at meetings, conferences and seminars as identified in Section 2.20.140, or which the Board of Directors has approved by majority vote at a regular or special meeting. Directors attending a meeting, conference or seminar shall provide information regarding their attendance at the next regular Board meeting.



**2.20.140 Pre-Approved Travel for assigned District Representatives.** The Board President shall appoint one Director to be the primary representative and one Director as the alternate to the following organizations: Sacramento Groundwater Authority (SGA), Regional Water Authority (RWA), California Special Districts Association (CSDA), Association of California Water Agencies (ACWA) and/or ACWA/Joint Powers Insurance Authority (ACWA/JPIA) and such other ad hoc or special committees approved by a majority of the Board of Directors. The Primary representative, or the alternate when the primary representative is not able to be present and requests that the alternate attend, may attend the “regular meetings” of the assigned organization and receive compensation and travel reimbursement without prior approval of the Board of Directors. A “regular meeting” shall only include those recurring scheduled business meetings of the organization on which the District representative sits on the governing board, or the twice-annual general membership conferences held by statewide organizations. All other meetings, conferences and seminars shall require prior Board approval if the Director wishes to be compensated for attendance and/or receive travel reimbursement.

**2.20.150 Limitations on Director Reimbursement.** The District will pay for reasonable expenses incurred by a Director that is directly related to attendance at a function authorized under Section 2.20.130. Reimbursement for mileage for use of a private vehicle shall be limited to travel destinations in excess of 50-miles from the District. Overnight lodging reimbursement shall be limited to destinations in excess of 75-miles from the District. Exceptions to this Section shall require prior approval by a majority of the Board of Directors. Payment of travel-related expenses shall only be made in accordance with the provisions of Section 2.20.410 of this Chapter.

**2.20.160 Limitation on Board Compensation.** Compensation to any individual Director under the provisions of Sections 2.20.110 and 2.20.120 shall not exceed six (6) days in any calendar month.

**2.20.410 Eligible Travel Related Expenses.** Employees and Directors traveling on District related business shall be eligible for reimbursement of travel expenses. Eligible travel related expenses shall include, but not be limited to, the following:

- Transportation on public carriers such as airplanes, trains, buses and taxi cabs;
- Private vehicle use and commercially available rental vehicles;
- Overnight lodging at commercial establishments;
- Meals at restaurants and other food service establishments;
- Conference and seminar fees and charges;
- Business related telephone calls, faxes, postage, copy charges and related incidentals;

- Tolls and parking fees
- Such other expenses approved by a majority of the Board of Directors.

**2.20.420 Limitation on Reimbursable Expenses.** Reimbursement for travel related expenses shall be for actual costs subject to the following limitations:

- Reimbursement for meals not covered as part of the event or hotel registration fee shall be limited to the following amounts: Breakfast - \$12.00; Lunch - \$15.00; Dinner - \$25.00;
- Use of a personal vehicle: The current Internal Revenue Service (IRS) mileage rate for business travel shall be the only personal vehicle use expense eligible for reimbursement;
- Air and train travel shall be in an amount not to exceed the standard or coach fare;
- Entertainment or non-business related events or expenses not provided as part of the conference fee shall not be eligible for reimbursement;
- Alcoholic beverages are not eligible for reimbursement;
- Meals and/or lodging provided in a private home are not eligible for reimbursement;
- Travel related expenses for a spouse or companion shall not be eligible for reimbursement;
- Rental vehicle reimbursement shall not exceed the midsize vehicle rate.

**2.20.430 Reimbursement Claim Required.** Employees and Directors authorized to travel for District related business shall complete a claim form and provide supporting receipts in order to receive reimbursement. No reimbursement shall be made, unless a completed and signed claim form with corresponding receipts is submitted to the District office within ninety-days of travel.

**2.20.440 Use of District Credit Card and Travel Advances.** On approval of the General Manager a travel advance, or District credit card may be issued to an Employee or Director for travel. Travel advances shall not exceed an amount up to the estimated balance of expenses associated with the travel. Within ten (10) days of return from the function, the Employee or Director shall submit a claim with corresponding receipts for the travel. The General Manager shall reconcile the expenditures against District reimbursement policy and determine if any balance is due the District. The Employee or Director will reimburse the District within ten (10) days, or the balance will be taken from any compensation owed to the Employee or Director.

Introduced and Adopted this 21st Day of July 2003 by the following vote:

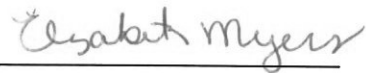
Ayes, in favor hereof: GRIFFIN, WICKHAM, HARRIS AND  
BLANCHARD

Noes: NONE

Absent: CATER

  
Robert Blanchard  
Vice President, Board of Directors

Attest:

  
\_\_\_\_\_  
Elisabeth Myers

Clerk of the Board



# Board Activities

## Board Meetings

The Sacramento Groundwater Authority Board of Directors meets on the second Thursday of every other month at 9:00 a.m. at the RWA/SGA office. Meetings dates are listed below.

### 2022 Board Meetings

Meeting	Date	Agenda	Board Packet	Minutes	Pres
Board Meeting	August 11, 2022				
Board Meeting	October 13, 2022				
Board Meeting	December 8, 2022				
Special Board Meeting	January 6, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		

^

Special Board Meeting	January 25, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		<ul style="list-style-type: none"> <li>• <a href="#">SGA Special Board</a></li> </ul>
Board Meeting	February 10, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">SGA SCGA Consoli</a></li> <li>• <a href="#">SJWD Questions 2</a></li> <li>• <a href="#">SGA Budget FY202</a></li> <li>• <a href="#">Groundwater Sustai</a></li> </ul>
Special Board Meeting	March 10, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		
Board Meeting	April 7, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Groundwater Sustai</a></li> <li>• <a href="#">Briefing Material: SC</a></li> </ul>
Special Board Meeting	May 2, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		
Special Board Meeting	May 17, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		<ul style="list-style-type: none"> <li>• <a href="#">Briefing – SGA Boa</a></li> </ul>
Board Meeting	June 9, 2022	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		<ul style="list-style-type: none"> <li>• <a href="#">Groundwater Sustai</a></li> </ul>

## 2021 Board Meetings

<b>Meeting</b>	<b>Date</b>	<b>Agenda</b>	<b>Board Packet</b>	<b>Minutes</b>	<b>Pres</b>
Board Meeting	February 11, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">SGA Staffing Prese</a></li> <li>• <a href="#">SGA Fiscal Year 20</a></li> <li>• <a href="#">SGMA and GMP Pr</a></li> </ul>
Board Meeting	April 8, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Budget Fiscal Year :</a></li> <li>• <a href="#">Sustainable Ground</a></li> </ul>
Special Board Meeting	June 7, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		

Board Meeting	June 10, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Sustainable Ground</a></li> </ul>
Board Meeting	August 12, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Item 4 Supplementa</a></li> <li>• <a href="#">Sustainable Ground</a></li> </ul>
Special Board Meeting	September 8, 2021	<b>Canceled</b>			
Board Meeting	October 14, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Memorandum of Ag</a></li> <li>• <a href="#">Groundwater Sustai</a></li> <li>• <a href="#">American Subbasin</a></li> <li>• <a href="#">Draft Groundwater S</a></li> </ul>
Special Board Meeting	October 14, 2021	<a href="#">Agenda</a>			<ul style="list-style-type: none"> <li>• <a href="#">Getting To Know Th</a></li> </ul>
Special Board Meeting	November 10, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>		<ul style="list-style-type: none"> <li>• <a href="#">MOA Regarding Co</a></li> <li>• <a href="#">Groundwater Sustai</a></li> <li>• <a href="#">Implementation of th</a></li> <li>• <a href="#">Plan for the North A</a></li> </ul>
Board Meeting	December 9, 2021	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Groundwater Sustai</a></li> </ul>

## 2020 Board Meetings

<b>Meeting</b>	<b>Date</b>	<b>Agenda</b>	<b>Board Packet</b>	<b>Minutes</b>	<b>Pres</b>
Board Meeting	February 13, 2020	<a href="#">Special Cancellation</a>			
Special Board Meeting	February 13, 2020	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Sacramento Grounc Budget</a></li> <li>• <a href="#">Groundwater Sustai Update – North Am</a></li> <li>• <a href="#">Groundwater Manag</a></li> </ul>
Board Meeting	April 9, 2020	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">SGA Budge ^ ser</a></li> </ul>

					<ul style="list-style-type: none"> <li>• <a href="#">Groundwater Level</a></li> </ul>
Board Meeting	June 11, 2020	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Groundwater Level</a></li> </ul>
Board Meeting	August 13, 2020	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Sustainable Ground</a></li> </ul>
Board Meeting	December 10, 2020	<a href="#">Agenda</a>	<a href="#">Board Packet</a>	<a href="#">Minutes</a>	<ul style="list-style-type: none"> <li>• <a href="#">Report of the 3x3 R committee</a></li> <li>• <a href="#">Sustainable Ground</a></li> </ul>



ORGANIZATION LINKS

- [SGA Members](#)

---

- [Financial Reports](#)

---

- [Policies and Procedures](#)

---

OTHER IMPORTANT

- LINKS
- [BeWaterSmart.info](#)

---

  - [Regional Water Authority](#)

---

  - [North American Subbasin](#)

---

CONTACT US

Sacramento  
 Groundwater Authority  
 5620 Birdcage Street, Ste  
 180  
 Citrus Heights, CA 95610  
 (916) 967-7692  
 (916) 967-7322 fax



**California Special  
Districts Association**



*Districts Stronger Together*

## UNDERSTANDING SPECIAL DISTRICT BOARD MEMBER COMPENSATION

By: Richard D. Pio Roda and Anthony Felix, Meyers Nave

This paper is intended to help you understand compensation for special district board members in California. Specifically, it describes (1) the statutory authority behind board member compensation, (2) the maximum compensation board members can receive, (3) how board members can increase compensation, (4) board member reimbursements for job-related expenses, (5) the extent to which board members may receive benefits, and (6) how small community services districts typically compensate board members.

### **Under what authority can special districts compensate board members?**

Typically, special district board member compensation is set by the Legislature. Special districts have the general authority to compensate board members for attendance at meetings under the California Government Code.<sup>1</sup> However, this general authority is limited by statutes specific to particular types of districts, which prescribe rates and conditions for board member compensation. Special districts are granted authority either under principal acts or special acts. Principal acts are codified in state laws and are generic statutes that apply to all special districts of a particular type. Special acts are often uncoded and are narrowly focused on governing one or a few special districts to fit the unique needs of those districts. A board member interested in learning more about their district's authority to compensate its board members should first reference their district's formation or enabling documents to determine whether the district is governed by a principal act or a special act. Identifying which statutes govern a district is important because such statutes often vary in provisions for the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and provisions regarding reimbursements and board member benefits.

### **What is the maximum amount of compensation a special district board member may receive?**

Principal act districts that have been codified in state law vary on the maximum amount a board member may be compensated. Most code sections set the maximum compensation rate at \$100 for each meeting attended by a board member or each day in which a board member is engaging in official duties. This includes special districts such as county water districts,<sup>2</sup> recreation and park districts,<sup>3</sup> community services districts,<sup>4</sup> public cemetery districts,<sup>5</sup> and more. Other code sections explicitly provide that special district board members are to receive no compensation in their roles as board members. These

---

<sup>1</sup> Gov. Code § 53232.1(a).

<sup>2</sup> Water Code § 30507.

<sup>3</sup> Pub. Res. Code § 5784.15(a).

<sup>4</sup> Gov. Code § 61047(a).

<sup>5</sup> Health and Safety Code § 9031(a).



districts include pest abatement districts,<sup>6</sup> police protection districts,<sup>7</sup> citrus pest control districts,<sup>8</sup> port districts,<sup>9</sup> river port districts,<sup>10</sup> and memorial districts.<sup>11</sup> Many districts set maximum compensation rates at amounts smaller than \$100, such as \$10,<sup>12</sup> \$25,<sup>13</sup> or \$50<sup>14</sup> per meeting attended by the board member. Some code sections authorize a flexible compensation rate to be determined by the board members themselves. The California Water Code sections governing levee districts<sup>15</sup> and reclamation districts<sup>16</sup> provide that each board member shall receive compensation for their services "... as the board determines to be just and reasonable..." Generally, these districts still compensate board members at a rate under \$100 per meeting.

### **Can special district board members increase their compensation? If so, how can board members do so?**

In addition to attending regularly scheduled board meetings, board members often must attend the meetings of other agencies or travel to conferences in order to better understand and fulfill their roles. In order to meet these often demanding and time-consuming duties, some special districts consider increasing the compensation of its board members. If a special district board is considering increasing the compensation of its board members it is important it starts by referencing its governing statutes or acts. A district's governing statutes or acts will determine whether board members can increase compensation, to what extent compensation can be increased, and how to increase compensation.

Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100.<sup>17</sup> Although this may be welcome news to districts interested in increasing compensation, there are three notable restrictions on a district's ability to do so. If a special district board can increase compensation via section 20201: (1) it must do so via ordinance,<sup>18</sup> (2) the increase may not exceed 5% for each calendar year,<sup>19</sup> and (3) voters may petition for a referendum on the ordinance increasing compensation.<sup>20</sup> As part of the ordinance requirement, special district boards must hold a public hearing for discussion of the compensation increase and publish a notice of the hearing.<sup>21</sup> Special districts should also note voter referendums may result in the ordinance appearing on a regular election or special election ballot for voter approval.<sup>22</sup> If the ordinance is struck down by voters, the special district board will be prohibited from adopting a new compensation increase ordinance for at least one year.<sup>23</sup>

---

<sup>6</sup> Health and Safety Code § 2851

<sup>7</sup> Health and Safety Code § 20069

<sup>8</sup> Food and Ag. Code § 8508

<sup>9</sup> Har. and Nav Code § 6251.

<sup>10</sup> *Id.* at § 6836.

<sup>11</sup> Mil. and Vet Code § 1197.

<sup>12</sup> Wat. Code § 56031.

<sup>13</sup> Pub. Res. Code § 13041(b).

<sup>14</sup> Har. and Nav. Code § 7047.

<sup>15</sup> Wat. Code § 70078.

<sup>16</sup> *Id.* at § 50605(a).

<sup>17</sup> *Id.* at § 20201.

<sup>18</sup> *Id.*

<sup>19</sup> *Id.* at § 20202.

<sup>20</sup> *Id.* at § 20204.

<sup>21</sup> *Id.* at § 20203

<sup>22</sup> Wat. Code § 20206.

<sup>23</sup> *Id.*

On the other hand, many statutes and acts governing special districts are silent on a district's authority to adjust board member compensation. As a result of lacking a statutory authority to adjust board member compensation, special districts falling into this category may be unable to do so. Therefore, it is important that special districts interested in increasing board member compensation reference its district's formation documents to identify if its governing statutes or acts allow such actions.

### **Can board members be reimbursed for job-related expenses?**

Special district board members are often expected to attend a variety of events in the performance of their duties, including trainings, community outreach events, conferences, and local agency meetings. The expenses associated with these activities, including travel, lodging, and food costs, can be significant. Fortunately, the Legislature has recognized the costs associated with serving as a board member and granted special districts with the authority to provide reimbursements. In fact, the vast majority of special districts have the authority to reimburse board members for expenses related to fulfilling their duties as board members.

Again, the most important starting point to determine whether a special district may reimburse its board members is identifying the governing acts or statutes. Most districts have the statutory authority to reimburse board members but are required to abide by the reimbursement procedures set out in Government Code sections 53232.2- 53232.4. In order to comply with Government Code section 53232.2, special districts generally must only reimburse board members for actual and necessary expenses incurred in the performance of official duties and adopt a written policy that specifies the types of expenses that may be reimbursed. Other requirements on board members include the filing of expense reports with special district boards and providing brief reports on the meetings requiring reimbursement.<sup>24</sup> Special districts should note the misuse of reimbursement funds can result in the loss of reimbursement privileges, civil penalties, and even criminal penalties.<sup>25</sup> Therefore, special districts governed by Government Code sections 53232.2- 53232.4 should ensure its reimbursement policies are consistent with these sections and that board members are only being reimbursed for actual and necessary expenses.

Some districts are not directly governed by the statutory requirements of Government Code sections 53232.2- 53232.4 but instead follow a less stringent reimbursement procedure. For example, in reclamation districts a board member's claims for expenses incurred are to be presented to the board and then paid in the same manner as other indebtedness of the district.<sup>26</sup> Although citrus pest control district board members are not entitled to any compensation, they may be reimbursed for actual and necessary expenses when claims for those expenses have been approved by the board.<sup>27</sup> Still, other districts lack the statutory authority to provide any reimbursements for board members, including police protection districts.<sup>28</sup>

### **To what extent can special district board members receive benefits?**

Although only some special district board members may be entitled to compensation, all special district board members may receive group insurance benefits if the board elects to do so. Under Government Code section 53201 and 53205.1, a special district board may provide benefits to its board members,

---

<sup>24</sup> Gov. Code § 53232.3(a); Gov. Code § 53232.3(d).

<sup>25</sup> *Id.* at § 53232.4.

<sup>26</sup> Wat. Code § 50606.

<sup>27</sup> Food and Ag. Code § 8508.

<sup>28</sup> Health and Saf. Code § 20000 *et seq.*

retired board members, and the families of board members and retired board members. Benefits can include medical, dental, vision, and life insurance.<sup>29</sup>

California state law is relatively silent on the procedures a special district must take to adopt a benefits policy for its board members. The Office of the Attorney General provides some guidance on the issue by declaring that no official declaration of policy is required for a special district to provide health benefits to its elective officers.<sup>30</sup> The Attorney General's opinion noted that no procedure or mode for providing the benefits is set forth in Government Code section 53201.<sup>31</sup> The Attorney General concluded that a special district board may take action in any appropriate manner, whether by ordinance, resolution, motion, or otherwise.<sup>32</sup> Therefore, whether a district must approve a benefits plan by ordinance or resolution comes down to what the enabling or principal act governing it requires. Beyond that, the Brown Act requires changes in compensation, including fringe benefits, to be made during an open meeting.<sup>33</sup>

Special district boards should note that districts considering providing benefits to its board members have often received pushback from the community.<sup>34</sup> If a special district is considering providing a benefits program to its board members, it may be prudent for them to be transparent about the program's estimated costs and expected beneficiaries so the public is aware of the district's proposed expenditures.

With that being said, most of the principal acts governing special districts make no explicit mention of a board's authority to provide benefits to its board members. This is not to say these special districts may not provide benefits to its board members as Government Code section 53201, which grants districts the authority to provide benefits, still applies to them as well. The few special districts with principal acts that mention benefits separately (such as regional park and/or open space districts) note that board members are eligible for the same group medical or dental plans available to permanent employees of the district.<sup>35</sup>

### **How do small community service districts typically compensate board members?**

In addition to applicable statutory restrictions, board member compensation for a small district may also be restricted if the district has a small budget. If a particular community services district is governed by the principal act requirements set out in Government Code section 61047, it may provide its board members with \$100 each day for services provided. Community services districts may also increase board member compensation above \$100 in accordance with the authority and requirements set out in Water Code section 20201.

Most community services district do not compensate board members. Some community services districts compensate its board members as much as \$10,000 per year including the Phelan Pinon Hill Community

---

<sup>29</sup> Gov. Code § 53205.16.

<sup>30</sup> 86 Cal. Att'y Gen. Op. No. 92-1008 (May 5, 1993).

<sup>31</sup> *Id.*

<sup>32</sup> *Id.*

<sup>33</sup> Gov. Code § 5493(c)(3).

<sup>34</sup> Brad Branan, *Health benefits boost board compensation at Sacramento area special districts*, The Sacramento Bee (March 6, 2015, 6:20 PM), <https://www.sacbee.com/news/investigations/the-public-eye/article12892430.html>.; Paul Rogers, *Santa Clara Valley Water District considers idea for lifetime medical benefits for board members*, (August 27, 2012, 1:19PM), <https://www.mercurynews.com/2012/08/27/santa-clara-valley-water-district-considers-idea-for-lifetime-medical-benefits-for-board-members/>.

<sup>35</sup> Pub. Res. Code § 5536.

Services District<sup>36</sup> and the Rosamond Community Services District.<sup>37</sup> Many community services districts compensate board members at a rate consistent with Government Code section 61047, which amounts to \$4,800 a year assuming board members provide services or attend meetings four days a month.

How a small district compensates its board members will come down to what the district's budget and needs are. Although all community services districts have the statutory authority to compensate board members at a rate more than \$100 for each meeting attended, most small districts elect to compensate less than \$100 per meeting or not at all.

### **Moving Forward**

The California Government Code, through principal or special acts, generally provides special districts with the authority to compensate its board members. Although most districts set the maximum board member compensation rate at \$100 for each meeting attended by a board member, some districts offer a flexible compensation rate, compensation under \$100, or no compensation at all. Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100. The vast majority of districts have the authority to reimburse board members for the actual and necessary expenses incurred on the job, subject to those districts and board members meeting certain requirements. All special districts board members may receive group insurance benefits, including medical, dental, vision, and life insurance. Lastly, most small community services districts compensate board members at a rate less than \$100 for each meeting attended or not at all, despite having the authority to compensate board members more than \$100. Moving forward, a special district interested in compensating its board members should reference its enabling statutes because such statutes will often determine the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and whether board members may be provided reimbursements and benefits.

---

<sup>36</sup> Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19490354>, (last visited June 19, 2019).

<sup>37</sup> Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19955885>, (last visited June 19, 2019).

---

Richard D. Pio Roda is a Principal at the Meyers Nave law firm. Richard's legal practice is focused on strategic advice and counsel, and transactional legal services for municipalities and special districts throughout California. Richard is General Counsel to the Rodeo Hercules Fire Protection District, and the Mendocino County Community Development Commission. Richard also serves as Special Counsel to numerous special districts, including the West County Wastewater District, Rincon del Diablo Municipal Water District, San Ramon Valley Fire Protection District and the Twain Harte Community Services District. Richard frequently provides advice on a variety of issues that range from General Manager performance evaluation, negotiating all types of transactions from complex technology purchases to property leases, to emergency declarations, policies and procedures, to public official conflicts of interest. He can be contacted at 510.808.2000 or [rpioroda@meyersnave.com](mailto:rpioroda@meyersnave.com)

Anthony Felix is a second year law student at the University of California, Hastings College of the Law. During his second year at UC Hastings, Anthony will serve as the Admissions Chair for the UC Hastings La Raza Law Students Association and will be a staff editor of the Hastings Law Journal. Prior to attending law school, Anthony graduated from the University of California, Santa Barbara with a bachelor's degree in Political Science. Anthony is originally from National City, California and has interned at the City Attorney's office in National City. During the summer of 2019, Anthony was a Summer Fellow at Meyers Nave where he worked closely with Meyers Nave's Municipal and Special District Law Practice Group. He is interested in practicing municipal law after he graduates law school.



## **Executive Committee Agenda Item: 3**

**Date:** July 7, 2022

**Subject:** **Engagement of Independent Auditor via RFP Process**

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should forward an item onto the July 18<sup>th</sup> Board agenda with the Committee's recommendation for Board approval of Independent Auditor engagement.

### **Current Background and Justification:**

The Board has authorized a Request for Proposals to select a new independent auditor. Proposals have been received and staff has determined the most qualified respondent. Staff has also determined the proposed charges from the most qualified respondent are reasonable for the professional services to be rendered.

### **Conclusion:**

I recommend the Executive Committee forward an item onto the July 18<sup>th</sup> Board agenda with the Committee's recommendation for Board approval of the standard form professional services agreement.



## **Executive Committee Agenda Item: 4**

**Date:** July 7, 2022

**Subject:** **Direct Assessment for Delinquent Accounts**

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should receive a report from staff on the steps and timing for filing direct assessments on the property taxes of delinquent accounts' parcel owners.

### **Current Background and Justification:**

At the 6-29-2022 Board meeting, the Board approved the form of Resolution for the delinquent accounts direct assessments. The next steps include establishing a list of eligible delinquent accounts to be used in the exhibit to the resolution and sending notices to the parcel owners of record.

### **Conclusion:**

I recommend the Executive Committee engage staff in discussion about the process next steps and forward an item onto the July 18<sup>th</sup> Board agenda with the Committee's recommendation for Board approval.



## **Executive Committee Agenda Item: 5**

**Date:** July 7, 2022

**Subject:** Adoption of RLECWD 2020 Urban Water Management Plan

**Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should engage staff in discussion of the prescribed process for adopting the RLECWD 2020 Urban Water Management Plan (UWMP)

### **Current Background and Justification:**

The notice of public hearing for Board consideration for adopting the 2020 UWMP has already been published in a newspaper of general circulation (attached to this report). The public hearing is scheduled for the RLECWD regular meeting on July 18<sup>th</sup>.

### **Conclusion:**

I recommend the Executive Committee seek any clarifications deemed necessary to enable proceeding with the scheduled public hearing for consideration of adopting the RLECWD 2020 Urban Water Management Plan.



## PUBLIC NOTICE

Notice of Public Hearing Urban Water Management Plan and Water Shortage Contingency Plan – 2020 Update

The Urban Water Management Planning Act (California Water Code §10608–10656) requires the Rio Linda/Elverta Community Water District (RLECWD) to update its Urban Water Management Plan (UWMP) and associated Water Shortage Contingency Plan (WSCP) every 5 years. RLECWD must also make the draft documents available for public review and hold a public hearing before adopting its UWMP and associated WSCP.

This is to notify you that RLECWD will hold a public hearing on July 18, 2022 at 6:30 p.m. during the RLECWD Board Meeting at the Visitors Depot Center (6730 Front Street, Rio Linda, CA 95673) to consider proposed revisions and updates to the 2020 UWMP and associated WSCP. We invite your participation in the process. In conjunction with the update to the UWMP, the public may also provide input on the urban water use target included in the UWMP, any impacts to the local economy, and RLECWD's method of determining its urban water use target.

The UWMP and associated WSCP will be made available for public review by July 1, 2022 at <http://www.rlecwd.com/>.

Visit <http://www.rlecwd.com/board-of-directors/board-documents/> for the Board Meeting agenda for the public hearing.

If you have any questions about the 2020 UWMP or WSCP or the process for updating these documents, please contact RLECWD at:

Rio Linda Elverta Community Water District  
730 L Street  
Rio Linda, CA 95673  
Phone: (916) 991-8891  
[Questions@RLECWD.com](mailto:Questions@RLECWD.com)

The Rio Linda News 7-1 and 7-8-22



# THE NEWS

*Established 1983 ... The best little paper in these parts!*



## **Executive Committee Agenda Item: 6**

**Date:** July 7, 2022

**Subject:** Expenditure Report

**Staff Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Finance Reports of the District for the month of May 2022, then forward the report onto the July 18, 2022 Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The financial reports are the District's balance sheet, profit and loss, and capital improvements year to date. This report provides the snapshot of the District's fiscal health for the period covered.

### **Conclusion:**

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform them of the District's current financial situation.

**Rio Linda Elverta Community Water District  
Expenditure Report  
May 2022**

Type	Date	Num	Name	Memo	Amount
Liability Check	05/04/2022	EFT	QuickBooks Payroll Service	For PP Ending 04/30/22 Pay date 05/05/22	18,565.22
Liability Check	05/05/2022	EFT	CalPERS	For PP Ending 04/30/22 Pay date 05/05/22	3,017.94
Liability Check	05/05/2022	EFT	CalPERS	For PP Ending 04/30/22 Pay date 05/05/22	1,149.24
Liability Check	05/05/2022	EFT	Internal Revenue Service	Employment Taxes	7,189.34
Liability Check	05/05/2022	EFT	Employment Development	Employment Taxes	1,408.87
Liability Check	05/05/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,666.15
Bill Pmt -Check	05/05/2022	EFT	Adept Solutions	Computer Maintenance	1,208.00
Bill Pmt -Check	05/05/2022	EFT	Comcast	Phone/Internet	280.82
Bill Pmt -Check	05/05/2022	EFT	Republic Services	Utilities	215.48
Bill Pmt -Check	05/05/2022	EFT	Voyager	Transportation Fuel	461.74
Check	05/05/2022	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	05/05/2022	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	44,526.00
Bill Pmt -Check	05/05/2022	2112	Teamsters	Union Dues	684.00
Check	05/05/2022	2113	Customer	Final Bill Refund	44.03
Check	05/05/2022	2114	Customer	Final Bill Refund	71.33
Check	05/05/2022	2115	Customer	Final Bill Refund	81.08
Bill Pmt -Check	05/05/2022	2116	ABS Direct	Printing & Postage	269.69
Bill Pmt -Check	05/05/2022	2117	ACWA/JPIA Powers Insurance Authority	EAP	23.80
Bill Pmt -Check	05/05/2022	2118	Buckmaster Office Solutions	Office Equipment	95.18
Bill Pmt -Check	05/05/2022	2119	DirectHit Pest Control	Building Maintenance	40.00
Bill Pmt -Check	05/05/2022	2120	Intermedia.net	Phone/Internet	79.29
Bill Pmt -Check	05/05/2022	2121	Rio Linda Hardware & Building Supply	Shop Supplies	313.93
Bill Pmt -Check	05/05/2022	2122	RW Trucking	Distribution Supplies	750.89
Bill Pmt -Check	05/05/2022	2123	SMUD	Utilities	16,034.20
Bill Pmt -Check	05/05/2022	2124	UniFirst Corporation	Uniforms	318.32
Bill Pmt -Check	05/05/2022	2125	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	05/17/2022	EFT	ARCO	Transportation Fuel	1,060.36
Liability Check	05/18/2022	EFT	QuickBooks Payroll Service	For PP Ending 05/14/22 Pay date 05/19/22	17,463.94
Liability Check	05/19/2022	EFT	CalPERS	For PP Ending 05/14/22 Pay date 05/19/22	3,017.94
Liability Check	05/19/2022	EFT	CalPERS	For PP Ending 05/14/22 Pay date 05/19/22	1,149.24
Liability Check	05/19/2022	EFT	Internal Revenue Service	Employment Taxes	6,865.86
Liability Check	05/19/2022	EFT	Employment Development	Employment Taxes	1,350.07
Liability Check	05/19/2022	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,591.47
Liability Check	05/19/2022	EFT	Kaiser Permanente	Health Insurance	1,777.00
Bill Pmt -Check	05/19/2022	EFT	PG&E	Utilities	62.35
Liability Check	05/19/2022	EFT	Principal	Dental & Vision Insurance	1,569.26
Liability Check	05/19/2022	EFT	Western Health Advantage	Health Insurance	10,909.42
Bill Pmt -Check	05/19/2022	EFT	Umpqua Bank Credit Card	Computer, Office Equip, Postage, Permits & Fees, Transp Maint	1,460.08
Bill Pmt -Check	05/19/2022	EFT	Verizon	Field Communication, Field IT	505.92
Check	05/19/2022	2126	Customer	Final Bill Refund	32.01
Bill Pmt -Check	05/19/2022	2127	Central Valley Engineering & Asphalt	Paving Repairs	8,750.00

**Rio Linda Elverta Community Water District  
Expenditure Report  
May 2022**

<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
Bill Pmt -Check	05/19/2022	2128	EKI Enviornment & Water	Engineering	5,000.00
Bill Pmt -Check	05/19/2022	2129	Pacific Shredding	Office Expense	34.65
Bill Pmt -Check	05/19/2022	2130	Rio Linda Elverta Recreation	Meeting Expense	50.00
Bill Pmt -Check	05/19/2022	2131	Spok, Inc	Field Communication	15.27
Bill Pmt -Check	05/19/2022	2132	White Brenner LLP	Legal: April 2022	1,621.06
Bill Pmt -Check	05/19/2022	2133	Larry Geweke Ford	Capital Improvement: Vehicle Purchase	24,994.06
Bill Pmt -Check	05/25/2022	EFT	WageWorks	FSA Administration Fee	76.25
<b>Total 10000 - Bank - Operating Account</b>					<b><u>207,045.75</u></b>

**Rio Linda Elverta Community Water District  
Expenditure Report  
May 2022**

<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Payee</b>	<b>Memo</b>	<b>Amount</b>
Transfer	05/19/2022	EFT	RLECWD	CIP Expense Transfer: Refer to operating check numbers: 2133	24,994.06
<b>10475 - Capital Improvement-Umpqua Bank</b>					<b><u>24,994.06</u></b>



## **Executive Committee Agenda Item:7**

**Date:** July 7, 2022

**Subject:** Financial Statements

**Staff Contact:** Timothy R. Shaw, General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Finance Reports of the District for the month of May 2022, then forward the report onto the July 18, 2022 Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The financial reports are the District's balance sheet, profit and loss, and capital improvements year to date. This report provides the snapshot of the District's fiscal health for the period covered.

### **Conclusion:**

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform them of the District's current financial situation.

## Rio Linda Elverta Community Water District

## Balance Sheet

As of May 31, 2022

## ASSETS

## Current Assets

## Checking/Savings

## 100 · Cash &amp; Cash Equivalents

## 10000 · Operating Account

10020 · Operating Fund-Umpqua 1,224,963.00

Total 10000 · Operating Account 1,224,963.00

## 10475 · Capital Improvement

10480 · General 594,672.38

10481 · Cr6 Mitigation 454,500.00

10485 · Vehicle Replacement Reserve 17,948.49

Total 10450 · Capital Improvement 1,067,120.87

10490 · Future Capital Imp Projects 1,279,087.43

Total 100 · Cash &amp; Cash Equivalents 3,571,171.30

## 102 · Restricted Assets

## 102.2 · Restricted for Debt Service

10700 · ZIONS Inv/Surcharge Reserve 507,998.08

10300 · Surcharge 1 Account 936,004.94

10350 · Umpqua Bank Debt Service 17,329.07

10380 · Surcharge 2 Account 288,759.39

10385 · OpusBank Checking 557,847.04

Total 102.2 · Restricted for Debt Service 2,307,938.52

## 102.4 · Restricted Other Purposes

10600 · LAIF Account 395,812.78

10650 · Operating Reserve Fund 309,147.92

Total 102.4 · Restricted Other Purposes 704,960.70

Total 102 · Restricted Assets 3,012,899.22

Total Checking/Savings 6,584,070.52

Accounts Receivable 50,804.10

## Other Current Assets

12000 · Water Utility Receivable 596,675.03

12200 · Accrued Revenue 0.00

12250 · Accrued Interest Receivable 1,165.62

15000 · Inventory Asset 36,995.08

16000 · Prepaid Expense 39,593.78

Total Other Current Assets 674,429.51

Total Current Assets 7,309,304.13

## Fixed Assets

17000 · General Plant Assets 660,808.50

17100 · Water System Facilites 24,938,800.63

17300 · Intangible Assets 373,043.42

17500 · Accum Depreciation &amp; Amort -10,472,675.54

18000 · Construction in Progress 424,288.05

18100 · Land 576,673.45

Total Fixed Assets 16,500,938.51

## Other Assets

18500 · ADP CalPERS Receivable 500,000.00

19000 · Deferred Outflows 729,108.00

19900 · Suspense Account 0.00

Total Other Assets 1,229,108.00

TOTAL ASSETS 25,039,350.64

## Rio Linda Elverta Community Water District

## Balance Sheet

As of May 31, 2022

## LIABILITIES &amp; EQUITY

## Liabilities

## Current Liabilities

Accounts Payable 47,193.66

Credit Cards 119.19

Other Current Liabilities 918,478.11

Total Current Liabilities 965,790.96

## Long Term Liabilities

23000 · OPEB Liability 81,433.00

23500 · Lease Buy-Back 607,287.27

25000 · Surcharge 1 Loan 3,468,784.61

25050 · Surcharge 2 Loan 2,555,040.16

26000 · Water Rev Refunding 1,658,697.00

26500 · ADP CalPERS Loan 470,000.00

27000 · Community Business Bank 193,071.58

29000 · Net Pension Liability 1,117,944.00

29500 · Deferred Inflows-Pension 39,277.00

29600 · Deferred Inflows-OPEB 74,020.00

Total Long Term Liabilities 10,265,554.62Total Liabilities 11,231,345.58

## Equity

31500 · Invested in Capital Assets, Net 8,593,770.46

32000 · Restricted for Debt Service 705,225.24

38000 · Unrestricted Equity 3,535,043.26

Net Income 973,966.10

Total Equity 13,808,005.06TOTAL LIABILITIES & EQUITY 25,039,350.64



**Rio Linda Elverta Community Water District**  
**Operating Profit & Loss Budget Performance**  
**As of May 31, 2022**

	<u>Annual Budget</u>	<u>May 22</u>	<u>Jul 21-May 22</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Total 40000 · Operating Revenue</b>	2,888,520.00	323,976.29	2,498,226.30	86.49%	390,293.70
<b>41000 · Nonoperating Revenue</b>					
41110 · Investment Revenue					
41112 · Interest Revenue	300.00	2.78	34.14	11.38%	265.86
<b>Surcharge Total 41110 · Investment Revenue</b>	300.00	2.78	34.14	11.38%	265.86
41120 · Property Tax	95,700.00	45,669.77	109,103.70	114.01%	-13,403.70
<b>Total 41000 · Nonoperating Revenue</b>	96,000.00	45,672.55	109,137.84	113.69%	-13,137.84
<b>Total Income</b>	<u>2,984,520.00</u>	<u>369,648.84</u>	<u>2,607,364.14</u>	<u>87.36%</u>	<u>377,155.86</u>
<b>Gross Income</b>	2,984,520.00	369,648.84	2,607,364.14	87.36%	377,155.86
<b>Expense</b>					
<b>60000 · Operating Expenses</b>					
60010 · Professional Fees	100,050.00	6,190.06	76,065.32	76.03%	23,984.68
60100 · Personnel Services					
60110 · Salaries & Wages	770,402.00	57,359.38	643,993.78	83.59%	126,408.22
60150 · Employee Benefits & Expense	458,434.00	30,431.25	341,450.52	74.48%	116,983.48
<b>Total 60100 · Personnel Services</b>	<u>1,228,836.00</u>	<u>87,790.63</u>	<u>985,444.30</u>	<u>80.19%</u>	<u>243,391.70</u>
60200 · Administration	221,902.00	7,533.13	198,278.69	89.35%	23,623.31
64000 · Conservation	300.00	0.00	0.00	0.00%	300.00
65000 · Field Operations	538,200.00	39,200.80	336,394.77	62.50%	201,805.23
<b>Total 60000 · Operating Expenses</b>	2,089,288.00	140,714.62	1,596,183.08	76.40%	493,104.92
<b>69000 · Non-Operating Expenses</b>					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	148,158.00	87,000.00	148,158.00	100.00%	0.00
69110 · Interest	53,111.00	26,098.17	53,110.65	100.00%	0.35
<b>Total 69100 · Revenue Bond</b>	<u>201,269.00</u>	<u>113,098.17</u>	<u>201,268.65</u>	<u>100.00%</u>	<u>0.35</u>
69125 · AMI Meter Loan					
69130 · Principle	51,344.00	0.00	51,344.36	100.00%	-0.36
69135 · Interest	7,170.00	0.00	7,169.56	99.99%	0.44
<b>Total 69125 · AMI Meter Loan</b>	<u>58,514.00</u>	<u>0.00</u>	<u>58,513.92</u>	<u>100.00%</u>	<u>0.08</u>
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	0.00	0.00	0.00%	30,000.00
69210 · Interest	1,850.00	0.00	0.00	0.00%	1,850.00
<b>Total 69100 · PERS ADP Loan</b>	<u>31,850.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>31,850.00</u>
<b>Total 69010 · Debt Service</b>	291,633.00	113,098.17	259,782.57	89.08%	31,850.43
69400 · Other Non-Operating Expense	3,000.00	0.00	2,767.00	92.23%	233.00
<b>Total 69000 · Non-Operating Expenses</b>	<u>294,633.00</u>	<u>113,098.17</u>	<u>262,549.57</u>	<u>89.11%</u>	<u>32,083.43</u>
<b>Total Expense</b>	<u>2,383,921.00</u>	<u>253,812.79</u>	<u>1,858,732.65</u>	<u>77.97%</u>	<u>525,188.35</u>
<b>Net Ordinary Income</b>	<u>600,599.00</u>	<u>115,836.05</u>	<u>748,631.49</u>		
<b>Net Income</b>	<u><u>600,599.00</u></u>	<u><u>115,836.05</u></u>	<u><u>748,631.49</u></u>		

**Rio Linda Elverta Community Water District**  
**CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2021-22**  
 As of May 31, 2022

	GENERAL		FUTURE CAPITAL IMPROVEMENT PROJECTS		VEHICLE & LARGE EQUIPMENT REPLACEMENT	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
<b>FUNDING SOURCES</b>						
Fund Transfers						
Operating Fund Transfers In	576,700.00	532,174.00	-	-	-	-
CIP Fund Intrafund Transfers	(381,468.00)	(381,418.00)	371,468.00	371,418.00	10,000.00	10,000.00
Fund Transfer from Operating			28,000.00	28,000.00		
Surcharge 2 Surplus Repayment	79,747.00	-	-	-	25,650.10	25,650.10
Investment Revenue	300.00	82.24	125.00	117.40	-	-
<b>PROJECTS</b>						
<b>A · WATER SUPPLY</b>						
A-1 · Miscellaneous Pump Replacements	40,000.00	31,417.41				
<b>Total A · WATER SUPPLY</b>	<b>40,000.00</b>	<b>31,417.41</b>	-	-	-	-
<b>B · WATER DISTRIBUTION</b>						
B-1 · Service Replacements	30,000.00	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	27,721.92	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	450,000.00	-	-	-
<b>Total B · WATER DISTRIBUTION</b>	<b>155,000.00</b>	<b>27,721.92</b>	<b>450,000.00</b>	-	-	-
<b>M · GENERAL PLANT ASSETS</b>						
M-1 · Urban Water Management Plan	50,000.00	-	-	-	-	-
M-2 · Office Air Conditioner Replacement	8,200.00	5,622.00	-	-	-	-
M-3 · Server Replacement	8,000.00	-	-	-	-	-
M-4 · Dump Truck	-	-	-	-	85,000.00	82,707.55
<b>Total M · GENERAL PLANT ASSETS</b>	<b>66,200.00</b>	<b>5,622.00</b>	-	-	<b>85,000.00</b>	<b>82,707.55</b>
<b>TOTAL BUDGETED PROJECT EXPENDITURES</b>	<b>261,200.00</b>	<b>64,761.33</b>	<b>450,000.00</b>	-	<b>85,000.00</b>	<b>82,707.55</b>